

Accounting 101

Binghamton University Business Office

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Fund Overview

- ▶ Income Fund Reimbursable (IFR)
- ▶ State University Tuition Reimbursable Account (SUTRA)
- ▶ Dormitory Income Fund Reimbursable (DIFR)
- ▶ Revenue Offset

Income Fund Reimbursable (IFR)

- ▶ Account numbers begin with 90 or 91
- ▶ Funded by student fees, miscellaneous revenue generated by campus departments
- ▶ Operates on a cash basis, balance will carry year to year
- ▶ Indirect Costs:
 - ▶ 15% overhead on originating revenue
 - ▶ Fringe on non-student labor

State University Tuition Reimbursable Account (SUTRA)

- ▶ Account numbers begin with 96
- ▶ Funded by summer and winter session tuition, Overseas Academic Program (OAP), and contract courses
- ▶ Operates on a cash basis, balance will carry year to year
- ▶ Indirect costs
 - ▶ Overhead on originating revenue
 - ▶ 20% for Summer and Winter session main accounts
 - ▶ 15% for Non Summer and Winter session accounts
 - ▶ Fringe on non-student labor

Dormitory Income Fund Reimbursable (DIFR)

- ▶ Account numbers begin with 87
- ▶ Funded by allocation based on expected revenue from housing charges
- ▶ Account balance will not carry year to year
- ▶ Indirect Costs:
 - ▶ Fringe on labor expense, not shown at the account level in BI

Revenue Offset

- ▶ Most account numbers begin with 86, some begin with a 4/5/6/7
- ▶ Funded by allocation based on expected revenue from tuition and college fee, state tax support, and interest
- ▶ Account balance will not carry year to year
- ▶ No indirect costs are assessed

Fringe Benefit Assessments

- ▶ Transferred to System Administration for employee benefits
- ▶ Not assessed on student payroll expense
 - ▶ Sub objects 521830 TA Non-Instructional, 524830 TA, 526980 GA, 526990 Student Assistant
- ▶ Monthly assessment on IFR, SUTRA, and DIFR accounts
 - ▶ DIFR fringe is not displayed at the account level in BI
 - ▶ Amount is based on activity that posted for the prior month
 - ▶ Ex: January labor expense will be the basis for the February fringe amount
- ▶ Rates are set by NYS Division of Budget and SUNY
- ▶ <https://www.binghamton.edu/offices/budget/fringe-benefits.html>

Fringe Benefits in BI

Fiscal Year	Sub Fund Group	Beginning Cash Balance (+)	Revenue (+)	Fringe Benefit (+)	Overhead (+)	Maintenance (+)	Prior Yr Disbursements (-)	Current Disbursements (-)	Ending Cash Balance (=)	Prior Yr Encumbrances (-)	Current Encumbrances (-)	Fringe Accrued (-)	Overhead Accrued (-)	Maintenance Accrued (-)	Prior Yr Expenditures (-)	Current Expenditures (-)	Uncommitted Balance (=)
25-26	General IFR	828,182.94	33,331.50	-4,939.06	-8,216.30	0.00	112,442.00	14,258.93	721,658.15	0.00	24,654.89	601.63	1,620.00	0.00	0.00	0.00	694,781.63

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Fiscal Year	Assessments	Rate	Posted IFR Billings	Accrued IFR Billings	Total
25-26	Fringe Benefits	51.00%	4,939.06	601.63	5,540.69
	Maintenance	0.00%	0.00	0.00	0.00
	Overhead	15.00%	8,216.30	1,620.00	9,836.30
25-26 Total			13,155.36	2,221.63	15,376.99
Grand Total			13,155.36	2,221.63	15,376.99

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Campus	BI Posted Date	SUNY 12 Month FY	Document Number	Account	Journal Justification	Liability Date	Revenue Class	SUNY Rev Class Desc	Amount
Grand Total									-4,939.06
Binghamton	09/05/2025	25-26	WPN8738	900526-01	AUGUST Fringe Benefit Billings	08/31/2025	18175	Indirect Costs	-1,203.26
Binghamton	08/07/2025	25-26	WPF1300	900526-01	JULY Fringe Benefit Billings	07/31/2025	18175	Indirect Costs	-1,568.23
Binghamton	07/03/2025	25-26	WOX6176	900526-01	JUNE Fringe Benefit Billings	06/30/2025	18175	Indirect Costs	-2,167.57

Administrative Overhead

- ▶ Transferred to a campus account to fund infrastructure
- ▶ Monthly assessment on cash basis IFR and SUTRA accounts
 - ▶ Amount is based on originating revenue activity posted in the prior month
 - ▶ Ex: January originating revenue (exclude balance transfers) will be the basis for the February overhead amount
- ▶ Rate is set by campus leadership
- ▶ <https://www.binghamton.edu/offices/budget/fringe-benefits.html>

Administrative Overhead in BI

Fiscal Year	Sub Fund Group	Beginning Cash Balance (+)	Revenue (+)	Fringe Benefit (+)	Overhead (+)	Maintenance (-)	Prior Yr Disbursements (-)	Current Disbursements (-)	Ending Cash Balance (=)	Prior Yr Encumbrances (-)	Current Encumbrances (-)	Fringe Accrued (-)	Overhead Accrued (-)	Maintenance Accrued (-)	Prior Yr Expenditures (-)	Current Expenditures (-)	Uncommitted Balance (=)
25-26	General IFR	828,182.94	33,331.50	-4,939.06	-8,216.30	0.00	112,442.00	14,258.93	721,658.15	0.00	24,654.89	601.63	1,620.00	0.00	0.00	0.00	694,781.63

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Fiscal Year	Assessments	Rate	Posted IFR Billings	Accrued IFR Billings	Total
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Grand Total			13,155.36	2,221.63	15,376.99

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Campus	BI Posted Date	SUNY 12 Month FY	Document Number	Account	Journal Justification	Liability Date	Revenue Class	SUNY Rev Class Desc	Amount
Grand Total									-8,216.30
Binghamton	09/05/2025	25-26	WPN8740	900526-99	AUGUST - Administrative Overhead	08/31/2025	18175	Indirect Costs	-1,401.00
Binghamton	08/07/2025	25-26	WPD4793	900526-99	JULY - Administrative Overhead	07/31/2025	18175	Indirect Costs	-6,396.70
Binghamton	07/03/2025	25-26	WOX6221	900526-99	JUNE - Administrative Overhead	06/30/2025	18175	Indirect Costs	-418.60

Sub-Accounts

- ▶ All account numbers consist of a 6-digit parent account, plus a 2-digit sub-account
 - ▶ Example: 900760-01
- ▶ If an account is not sub-accounted, use -00
- ▶ Sub-accounts -01 through -98 are used for expenditures
- ▶ -99 is used for revenue and allocation
- ▶ Sub-accounts can be requested through the Accounting Office
- ▶ <https://www.binghamton.edu/offices/accounting/ifr.html>

Allocation

- ▶ Funded by State taxpayer support and campus generated revenue from tuition, fees, and interest
- ▶ Distributed to campus by SUNY System Administration
- ▶ Locally allocated to divisional and departmental units through campus budget process
- ▶ Funds lapse with fiscal year (July 1 - June 30)
- ▶ Allocation must be placed in the budget associated with an expenditure

Allocation in BI

Charge Agency Name	Fiscal Year	Major Object	Allocation Total	Expenditure Total	Pending Expenditure	Encumbrance Total	Pending Encumbrance	Available Balance	% Used
Grand Total			188,296.00	98,166.13	0.00	0.00	67,458.63	22,671.24	87.96
Binghamton Total			188,296.00	98,166.13	0.00	0.00	67,458.63	22,671.24	87.96
Binghamton	21-22	PSR	188,296.00	98,166.13	0.00	0.00	67,458.63	22,671.24	87.96

Campus	Transaction Date	Transaction Code	Transaction Desc	Batch Number	Document Number	Allocation Type	Account	Subobject	Amount
Grand Total									188,296.00
Binghamton	02/07/2022	162I	B - Reverse UUP 2021 DISC_CMPR A	000000	4333114	Perm	860755	0000	-1,056.00
Binghamton	02/01/2022	161I	B ÷ UUP 2021 DISC_CMPR AA	000000	4330754	Perm	860755	0000	1,056.00
Binghamton	02/01/2022	161I	B ÷ UUP 2021 DISC_CMPR AA	000000	4330788	Perm	860755	0000	1,056.00
Binghamton	02/01/2022	161I	O ÷ UUP 2021 DISC_CMPR Retro	000000	4330790	Temp	860755	0000	932.00
Binghamton	11/18/2021	161I	O - CSEA LLS 10-2021	000000	4304868	Temp	860755	1610	1,500.00
Binghamton	10/04/2021	161I	B-UUP 2% ATB 11m portion AA	000000	4286977	Perm	860755	0000	4,568.00
Binghamton	10/04/2021	161I	O-UUP 2% ATB Retro	000000	4286979	Temp	860755	0000	3,358.00
Binghamton	10/04/2021	161I	O-UUP 2% ATB Retro	000000	4286979	Temp	860755	1610	50.00
Binghamton	09/14/2021	161I	281020221R21	000000	4279590	Perm	860755	0000	176,832.00
Binghamton	09/14/2021	162I	281020221R21	000000	4279585	Temp	860755	0000	-176,832.00
Binghamton	09/10/2021	161I	281020221R21	000000	4278285	Temp	860755	0000	176,832.00

Expense

- ▶ Three major objects
 - ▶ PSR - Personal Service Regular
 - ▶ Faculty and staff labor costs
 - ▶ TS - Temporary Service
 - ▶ Students, adjunct faculty, and hourly labor costs
 - ▶ OTPS - Other than Personal Service (all non-labor costs)
 - ▶ Travel
 - ▶ Contractual
 - ▶ Supplies and Equipment
 - ▶ Student Aid
 - ▶ Recharges (department chargebacks)

Expense Terminology

- ▶ Encumbrance - Amount department has reserved for payments
 - ▶ Purchase requisition
 - ▶ Salary commitments
- ▶ Expenditure - Amount department has used/spent
 - ▶ Completed purchases
 - ▶ Payroll
- ▶ Disbursement - Actual payment to vendors or employees

Payroll

- ▶ Four payroll agencies, indicated by Payroll Agency Desc field in BI
 - ▶ Administrative
 - ▶ Graduate Assistant/Teaching Assistant (GATA)
 - ▶ College Work Study (CWS)
 - ▶ Student Assistant (SA)
- ▶ Payroll posts bi-weekly with Administrative and GATA posting on alternate weeks from College Work Study and Student Assistant
- ▶ SUNY generated encumbrance activity includes most payroll types
 - ▶ TS will not encumber hourly employees, student assistants or extra service
- ▶ <https://www.binghamton.edu/offices/human-resources/payroll/index.html>

Expenses in BI

Charge Agency Name	Fiscal Year	Major Object	Allocation Total	Expenditure Total	Pending Expenditure	Encumbrance Total	Pending Encumbrance	Available Balance	% Used
Grand Total			0.00	3,401,612.88	0.00	0.00	0.00	-3,401,612.88	
Binghamton Total			0.00	3,401,612.88	0.00	0.00	0.00	-3,401,612.88	
Binghamton	21-22	PSR	0.00	1,879,084.28	0.00	0.00	0.00	-1,879,084.28	
		TS	0.00	84,298.09	0.00	0.00	0.00	-84,298.09	
		OTPS	0.00	1,438,230.51	0.00	0.00	0.00	-1,438,230.51	

▶ PSR Document Detail

Campus	Transaction Date	Transaction Code	Trans Desc/Vendor	Document Number	Procurement Number	Requisition Number	Check Number	Account	Subobject	Amount
Grand Total										1,879,084.28
Binghamton	01/03/2022	389	PAYROLL - 28020	P122221		0		860405	0600	1,745.20
Binghamton	01/03/2022	389	PAYROLL - 28020	P122221		0		860405	1500	1,436.32
Binghamton	12/20/2021	389	PAYROLL - 28020	P120821		0		860405	1500	1,436.32
Binghamton	12/20/2021	389	PAYROLL - 28020	P120821		0		860405	1918	836.79

▶ PSR Payroll Info

Line #	Employee Name	NYS EMPL ID	Transaction Code	Transaction Date	Transaction Desc	Document Number	Journal Transaction Amount	Payroll Transaction Amount	Encumbered	Committed Amount	Bdgt. Salary	FTE	Total Transaction Amount
Grand Total							-291.21	1,879,375.49	0.00	1,879,084.28	5,153,996.00	75.70	1,879,084.28
			319J	11/11/2021	PR15 OT TRANSFERS	WCT0716	-58.24			-58.24			-58.24
				10/8/2021	PR12 OT TRANSFERS	WCL6918	-218.41			-218.41			-218.41
				10/4/2021	PR10 OT TRANSFERS	WCK3150	-14.56			-14.56			-14.56
00124		NO						15,865.04	0.00	15,865.04	39,423.00	1.00	15,865.04
00125		NO						16,799.13	0.00	16,799.13	46,103.00	1.00	16,799.13

▶ TS Document Detail

Campus	Transaction Date	Transaction Code	Trans Desc/Vendor	Document Number	Procurement Number	Requisition Number	Check Number	Account	Subobject	Amount
Grand Total										84,298.09
Binghamton	02/21/2022	389	PAYROLL - 28021	P020222		0		860405	2699	132.00
Binghamton	02/14/2022	389	PAYROLL - 28020	P020222		0		860405	2062	-428.68
Binghamton	12/13/2021	389	PAYROLL - 28021	P112421		0		860405	2699	570.00

▶ TS Payroll Info

Line #	Employee Name	NYS EMPL ID	Transaction Code	Transaction Date	Transaction Desc	Document Number	Journal Transaction Amount	Payroll Transaction Amount	Encumbered	Committed Amount	Bdgt. Salary	FTE	Total Transaction Amount
Grand Total								84,298.09	0.00	84,298.09	175,311.00	0.00	84,298.09
00415		NO						-428.68	0.00	-428.68	55,883.00	0.00	-428.68
04460		NO						376.00	0.00	376.00	46,920.00	0.00	376.00
15053		NO						16,929.84	0.00	16,929.84	46,660.00	0.00	16,929.84

Expenses in BI Continued

▶ OTPS

Campus	Transaction Date	Transaction Code	Trans Desc/Vendor	Document Number	Procurement Number	Requisition Number	Check Number	Account	Subobject	Amount
Grand Total										1,438,230.51
Binghamton	02/08/2022	319J	DOCUMENT EBS9602/AMERICAN PHARMA	WDK5580				860405	7030	-10,190.00
Binghamton	02/08/2022	319J	DOCUMENT EBT4241/MCGRAW HILL EDU	WDK5580				860405	7030	-23,861.00
Binghamton	02/08/2022	319J	DOCUMENT ECN9178/IBM CORPORATION	WDK5580				860405	7030	-1,305.74
Binghamton	02/08/2022	319J	DOCUMENT ECO4812/EBSCO INDUSTRIE	WDK5580				860405	7010	-324.00
Binghamton	02/08/2022	319J	DOCUMENT ECO7740/EBSCO INDUSTRIE	WDK5580				860405	7010	-7,809.00
Binghamton	02/08/2022	319J	DOCUMENT WBR7437/FRANCES SALA	WDK5580				860405	7001	-43.12
Binghamton	02/08/2022	319J	DOCUMENT WCN3666/FRANCES SALA	WDK5580				860405	7001	-215.00
Binghamton	02/08/2022	319J	DOCUMENT WCS8403/FRANCES SALA	WDK5580				860405	7001	-196.99
Binghamton	01/26/2022	304A	PROGRESSIVE DIGITAL MEDIA LTD	EDA3940	213690	402819	W20126A	860405	7030	14,700.00
Binghamton	01/24/2022	304A	SEDGWICK BUSINESS INTERIORS LLC	EDH0712	210673	400713	6928308	860405	7222	1,475.00
Binghamton	01/21/2022	304A	PROGRESSIVE DIGITAL MEDIA LTD	EDA3940	213690	402819	W20126A	860405	7030	-14,700.00
Binghamton	01/13/2022	304A	CITI - NET CARD	EDF2439			6905703	860405	4002	637.35
Binghamton	12/24/2021	319J	ABSOLUTE DISTRIBUTION	WCS8403				860405	7001	247.40
Binghamton	12/24/2021	319J	AMER LIB ASSOC-CAREER	WCS8403				860405	4002	219.00
Binghamton	12/24/2021	319J	AMZN MKTP US DZ02Q70G3 AM	WCS8525				860405	3001	6.99
Binghamton	12/24/2021	319J	AMZN MKTP US DZ02Q70G3 AM	WCS8525				860405	3126	144.93
Binghamton	12/24/2021	319J	AMZN Mktp US	WCS8525				860405	3001	-11.98
Binghamton	12/24/2021	319J	AMZN Mktp US	WCS8525				860405	3126	-49.47
Binghamton	12/24/2021	319J	AMZN Mktp US 3Y6PS1JB3	WCS8525				860405	3001	6.98
Binghamton	12/24/2021	319J	AMZN Mktp US 7F4PW3DB3	WCS8525				860405	3001	10.45
Binghamton	12/24/2021	319J	AMZN Mktp US 9A8VB82I3	WCS8525				860405	3001	22.26
Binghamton	12/24/2021	319J	AMZN Mktp US IX7YI54H3	WCS8525				860405	3001	179.37
Binghamton	12/24/2021	319J	AMZN Mktp US IX7YI54H3	WCS8525				860405	3126	72.46
Binghamton	12/24/2021	319J	AMZN Mktp US LF5XN3KQ3	WCS8525				860405	3001	31.49

Chargebacks

- ▶ One campus department provides goods or services to another campus department and seeks to recover the costs of those goods or services
 - ▶ No profit motive
 - ▶ If the activity is not internal nor federally sponsored, then it's not a chargeback and likely needs to follow university fee process and protocol
- ▶ Subset of SUNY Fee policy 7804
- ▶ Internal cost recovery is processed monthly via expenditure transfer in both departments' IFRs
 - ▶ Sub-object will start with a 9
 - ▶ List of approved rates is available on the Accounting Website
 - ▶ Cannot pay with p-card
- ▶ <https://www.binghamton.edu/offices/accounting/chargebacks.html>

Chargebacks in BI

Select View: Summary by Detailed Object ▾

Charge Agency Name	Fiscal Year	Object	Detailed Object	Allocation Total	Expenditure Total	Pending Expenditure	Encumbrance Total	Pending Encumbrance	Available Balance	% Used
Grand Total				0.00	810,661.89	52,575.70	1,938,095.34	846,196.63	-3,647,529.56	
Binghamton Total				0.00	810,661.89	52,575.70	1,938,095.34	846,196.63	-3,647,529.56	
Binghamton	21-22	PSR Non-Instructional	PSR Non-Instructional	0.00	271,873.59	0.00	0.00	57,296.17	-329,169.76	
			PSR Holiday/Overtime	0.00	77,567.52	6,374.50	0.00	0.00	-83,942.02	
			PSR Unassigned	0.00	1,199.18	0.00	0.00	105.89	-1,305.07	
			PSR Non-Instructional Total	0.00	350,640.29	6,374.50	0.00	57,402.06	-414,416.85	
		TS Non-Instructional	Other TS Non-Instructional	0.00	4,462.78	0.00	0.00	0.00	-4,462.78	
			TS Non-Instructional Total	0.00	4,462.78	0.00	0.00	0.00	-4,462.78	
		OTPS	Supplies	0.00	212,442.77	632.77	238,091.72	595,360.66	-1,046,527.92	
			Contractual	0.00	483,670.67	45,568.43	1,575,120.10	100,671.57	-2,205,030.77	
			Equipment	0.00	126,243.42	0.00	124,883.52	92,762.34	-343,889.28	
			OTPS Total	0.00	822,356.86	46,201.20	1,938,095.34	788,794.57	-3,595,447.97	
		Recharges	Telephone Recharge	0.00	86,695.71	0.00	0.00	0.00	-86,695.71	
			Central Dup & Print Recharge	0.00	94.50	0.00	0.00	0.00	-94.50	
			Other Recharges	0.00	-453,588.25	0.00	0.00	0.00	453,588.25	
			Recharges Total	0.00	-366,798.04	0.00	0.00	0.00	366,798.04	

Revenue

- ▶ Revenue only posts to -00 or -99 sub-accounts
- ▶ Originating revenue is deposited through Student Accounts
 - ▶ Student billing collections
 - ▶ Miscellaneous revenue (deposit transmittal)
- ▶ Revenue is posted to IFR and SUTRA accounts twice per month
 - ▶ Revenue collected the 1st through the 15th will post sometime after the 16th
 - ▶ Revenue collected the 16th through the last day of the month will post sometime after the 1st of the following month
 - ▶ Timing is based on university cash flows
 - ▶ Revenue will post to account in aggregate at the revenue class level
 - ▶ Use Revenue Web Application or SAS Visual Analytics reporting tools to see detail by student or deposit receipt number

Detail Codes

- ▶ Banner's accounting system
- ▶ Detail codes are tied to specific IFR or SUTRA accounts
 - ▶ Contact the Accounting Office for your account's specific detail codes
- ▶ Billable
 - ▶ Will show in revenue reporting tools by student B-number
 - ▶ Typically all 4 characters are alphabetic
 - ▶ Ex: BIOL
- ▶ Miscellaneous
 - ▶ Will show in revenue reporting tools by Banner receipt number
 - ▶ Always begin with "I" followed by three numbers
 - ▶ Ex: I901

Revenue in BI

Fiscal Year	Sub Fund Group	Beginning Cash Balance (+)	Revenue (+)	Fringe Benefit (+)	Overhead (+)	Maintenance (+)	Prior Yr Disbursements (-)	Current Disbursements (-)	Ending Cash Balance (=)	Prior Yr Encumbrances (-)	Current Encumbrances (-)	Fringe Accrued (-)	Overhead Accrued (-)	Maintenance Accrued (-)	Prior Yr Expenditures (-)	Current Expenditures (-)	Uncommitted Balance (=)
21-22	General IFR	8,018,837.29	5,340,520.12	-1,503,331.50	-1,089,257.13	0.00	1,198,810.49	4,546,352.58	5,021,605.71	-2,900.00	2,047,239.33	80,886.68	0.00	0.00	0.00	73,667.13	2,822,712.57

Campus	BI Posted Date	SUNY 12 Month FY	Document Number	Account	Journal Justification	Liability Date	Revenue Class	SUNY Rev Class Desc	Amount
Binghamton	07/06/2021	21-22	WBO3499	910730-99	6/15-6/30 Revenue Distribution		18138	Other Spons Pgm-Technology Fee	368,890.07
Binghamton	07/16/2021	21-22	WBR7704	910730-99	6/30-7/15 Revenue Distribution		18138	Other Spons Pgm-Technology Fee	91,609.54
Binghamton	08/03/2021	21-22	WBW0282	910730-99	7/15-7/31 Revenue Distribution		18138	Other Spons Pgm-Technology Fee	129,961.34
Binghamton	08/04/2021	21-22	4264338	910730-99	NESKE - JC DARK FIBER		18178	Intra-Fund Trans Ind Cst Neutral	24,157.43
Binghamton	08/23/2021	21-22	WCB2075	910730-99	7/31-8/15 Revenue Distribution		18132	Other Sponsored Pgm Private	53,841.21
Binghamton	08/23/2021	21-22	WCB2075	910730-99	7/31-8/15 Revenue Distribution		18138	Other Spons Pgm-Technology Fee	635,054.72
Binghamton	09/13/2021	21-22	WCF5660	910730-99	8/15-8/31 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	2,091,610.88
Binghamton	09/23/2021	21-22	WCI1643	910730-99	8/31-9/15 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	1,350,931.73
Binghamton	10/05/2021	21-22	WCK5924	910730-99	9/15-9/30 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	238,677.31
Binghamton	10/06/2021	21-22	4288164	910730-99	BALL - UUP 2020 & 2021 ATB RETRO		18178	Intra-Fund Trans Ind Cst Neutral	111,452.69
Binghamton	10/27/2021	21-22	WCP6402	910730-99	9/30-10/15 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	948,020.73
Binghamton	11/03/2021	21-22	WCR0853	910730-99	10/15-10/31 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	224,587.88
Binghamton	11/15/2021	21-22	4303308	910730-99	KEESLER - FUNDED RESERVES		18178	Intra-Fund Trans Ind Cst Neutral	-3,000,000.00
Binghamton	11/15/2021	21-22	4303309	910730-99	KEESLER - FUNDED RESERVES - ENTERPRISE DATA STORAGE		18178	Intra-Fund Trans Ind Cst Neutral	550,000.00
Binghamton	11/17/2021	21-22	WCU2424	910730-99	10/31-11/15 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	596,656.33
Binghamton	11/18/2021	21-22	4304864	910730-99	SLATTERY - TECHNOLOGY FEE TO CLT		18178	Intra-Fund Trans Ind Cst Neutral	-190,000.00
Binghamton	11/24/2021	21-22	4306838	910730-99	BALL - PEF RETRO 2019/2020/2021		18178	Intra-Fund Trans Ind Cst Neutral	10,894.10
Binghamton	12/06/2021	21-22	WCX8409	910730-99	11/15-11/30 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	65,290.12
Binghamton	12/17/2021	21-22	WDA7945	910730-99	11/30-12/15 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	291,173.14
Binghamton	01/04/2022	21-22	WDD3708	910730-99	12/15-12/31 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	62,980.48
Binghamton	01/18/2022	21-22	WDG1775	910730-99	12/31-1/15 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	718,090.75
Binghamton	02/01/2022	21-22	4330688	910730-99	BALL - UUP 2021 DISC_CMPR RETRO		18178	Intra-Fund Trans Ind Cst Neutral	40,638.67
Binghamton	02/11/2022	21-22	WDL4915	910730-99	1/15-1/31 REVENUE DISTRIBUTION		18138	Other Spons Pgm-Technology Fee	2,409,947.06
Binghamton	02/22/2022	21-22	4341480	910730-99	KEESLER - MOVE DEGREE WORKS TO TECHNOLOGY FEE ACCOUNT		18178	Intra-Fund Trans Ind Cst Neutral	-73,999.00

Revenue Details Dashboard

☰ BUSOFF_Revenue_Details




1
Close

Fiscal Year

 2021-2022
 2020-2021

Select IFR and Detail Code(s) ▼

Reporting Structure (Optional) ▼

Revenue Activity Date

07/01/2021 to 02/15/2022

07/01/2021

02/15/2022

Revenue Cycle

 2021-07-31 to 2021-08-15
 2021-07-15 to 2021-07-31
 2021-06-30 to 2021-07-15

ID	Detail Code	Amount	FeedDate	IFR	IFR Sub-Account	Revenue Class	Revenue Class Description	Revenue_Cycle_Numeric	Term Code	Fiscal_Year	
B00020120	TECH	\$67.00	07/08/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00104668	TECH	\$268.00	07/06/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00155700	TECH	\$133.50	07/06/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00172094	TECH	\$22.25	07/06/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00190197	TECH	\$22.25	07/05/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00191084	TECH	\$22.25	07/08/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00215090	TECH	\$268.00	07/11/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00278949	TECH	\$268.00	07/06/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
B00313393	TECH	\$66.75	07/07/2021	910730	99	18138	Other Spons Pgm-Technology Fee	2021-06-30 to 2021-07-15	202160	2021-2022	
		Sum: \$91,609.54									

Account Summary Fiscal Year Reporting in BI

Charge Agency Name	Fiscal Year	Major Object	Allocation Total	Expenditure Total	Pending Expenditure	Encumbrance Total	Pending Encumbrance	Available Balance	% Used
Grand Total			188,296.00	98,166.13	0.00	0.00	67,458.63	22,671.24	87.96
Binghamton Total			188,296.00	98,166.13	0.00	0.00	67,458.63	22,671.24	87.96
Binghamton	21-22	PSR	188,296.00	98,166.13	0.00	0.00	67,458.63	22,671.24	87.96

- ▶ Allocation Total: Current fiscal year budget amount
- ▶ Expenditure Total: Expenses incurred during current fiscal year
- ▶ Pending Expenditure: In process payment or transfer
 - ▶ Example: Accounting has completed an expenditure transfer and it is the process of posting
- ▶ Encumbrance Total: Funds in the process of being spent during the current fiscal year
- ▶ Pending Encumbrance: Estimated remaining expense
- ▶ Available Balance: Calculated field, balance including all actual and pending transactions; balance will not carry forward to future years

Cash Balance Reporting in BI

Fiscal Year	Sub Fund Group	Beginning Cash Balance (+)	Revenue (+)	Fringe Benefit (+)	Overhead (+)	Maintenance (+)	Prior Yr Disbursements (-)	Current Disbursements (-)	Ending Cash Balance (=)	Prior Yr Encumbrances (-)	Current Encumbrances (-)	Fringe Accrued (-)	Overhead Accrued (-)	Maintenance Accrued (-)	Prior Yr Expenditures (-)	Current Expenditures (-)	Uncommitted Balance (=)
21-22	General IFR	8,018,837.29	5,340,520.12	-1,503,331.50	-1,089,257.13	0.00	1,198,810.49	4,546,352.58	5,021,605.71	-2,900.00	2,047,239.33	80,886.68	0.00	0.00	0.00	73,667.13	2,822,712.57

- ▶ Beginning Cash Balance - Prior year's ending cash balance as of 6/30
- ▶ Revenue - 7/1-6/30 posted revenue total
- ▶ Fringe Benefit - 7/1-6/30 posted fringe benefit assessment total
- ▶ Overhead - 7/1-6/30 posted overhead assessment total
- ▶ Maintenance - 7/1-6/30 posted maintenance assessment total (should be \$0.00)
- ▶ Prior Yr Disbursements - Payment of prior year expenditures in current year
- ▶ Current Disbursements - Payment of current year expenditures; will not include lapsed activity after 6/30
- ▶ Ending Cash Balance - Calculated field as of 6/30, balance including only posted transactions that will carry to future years
- ▶ Prior Yr Encumbrances - Open encumbrances from prior fiscal year, should be \$0.00 after lapsing
- ▶ Current Encumbrances - Encumbrances and pending encumbrances; will not include lapsed activity after 6/30
- ▶ Fringe Accrued - Estimated fringe amount to be assessed the following month
- ▶ Overhead Accrued - Estimated administrative overhead to be assessed the following month
- ▶ Maintenance Accrued - Estimated maintenance overhead to be assessed the following month (should be \$0.00)
- ▶ Prior Yr Expenditures - Prior year expenditures not disbursed by 6/30
- ▶ Current Expenditures - Expenditures that have not yet been disbursed
- ▶ Uncommitted Balance - Calculated field, balance including all actual and pending transactions

Transfers

- ▶ Allocation
- ▶ Expenditure
- ▶ Revenue
- ▶ Agency
- ▶ Supporting documentation

Allocation Transfers

- ▶ Must use the allocation transfer form available on the Budget Office website
- ▶ Allocation will post to -00, or -99 if sub-accounted
- ▶ Must have sufficient allocation in original account
- ▶ Transfers must be within the same fund and fiscal year
- ▶ Transfers must use whole dollar amounts (no cents)
- ▶ Permanent adjustment to base allocation will carry forward in future years
- ▶ Temporary adjustment is one-time for that fiscal year only
- ▶ <https://www.binghamton.edu/offices/budget/managing-budgets.html>

Expenditure Transfers

- ▶ Must use the expenditure transfer form available on the Accounting website <https://www.binghamton.edu/offices/accounting/transfer.html>
- ▶ Only previously posted expenses may be moved
 - ▶ Keep original sub-object unless the wrong one was used
- ▶ Expenses must be charged to the correct account in the organization where the cost was incurred
- ▶ Expense will post to -00 or any sub-account other than -99 if sub-accounted
- ▶ Payroll transfers should not be requested until Human Resources has updated the employee's labor distribution and it can be verified that new payroll cycles are posting properly
- ▶ Sub-object 3799 may only be used for year end closeout transfers

Revenue Transfers

- ▶ Must use the revenue transfer form available on the Accounting website
- ▶ Must have sufficient cash balance in original account
- ▶ Transfers must be within the same fund
 - ▶ IFR or SUTRA
- ▶ Revenue Adjustment
 - ▶ Move previously posted originating revenue
 - ▶ Indirect costs will follow the transfer
- ▶ Balance Transfer
 - ▶ Move a cash balance with no overhead implications
 - ▶ IFR revenue class 18178
 - ▶ SUTRA revenue class 19378 (non summer/winter) or 19379 (summer/winter)
 - ▶ It is not possible to move between SUTRA account types without impacting indirect costs
 - ▶ In most cases cash should not be moved to cover an expense posted in another account; instead the expense should be moved to the correct account

Agency Transfers

- ▶ The Accounting Office and SUNY coordinate to transfer funds between other New York State agencies, including other SUNY schools
- ▶ Transfers can be either revenue or expense
- ▶ To pay another state agency, provide the Accounting Office with a copy of the invoice, and confirm the account and amount to be paid
- ▶ To receive funds, provide the Accounting Office with a copy of the invoice and confirm where the revenue should be posted

Transfer Supporting Documentation

- ▶ All impacted departments must be on copy for all requests
- ▶ Transfers cannot be processed without sufficient supporting documentation
 - ▶ The transfer request form does not qualify as supporting documentation
- ▶ Backup ensures proper transaction posting and provides a sufficient audit trail
- ▶ Examples include:
 - ▶ Screenshots or exported data from BI showing posted activity to be moved
 - ▶ Revenue detail report
 - ▶ Detailed breakdown of scholarship activity by student, account, and detail code
 - ▶ Payroll transfer requests should include employee name and pay period detail
 - ▶ Invoices, receipts, proof of payment
 - ▶ MOUs and other written agreements (including email)
 - ▶ Any other relevant information

Campus Financial Leads

- ▶ **Academic Affairs:** Sarah Kane
 - ▶ **CCPA:** Tammy Behonick/Jon Roma
 - ▶ **DCNHS:** Joanna Cotten
 - ▶ **Grad School:** Yongabi Ngho
 - ▶ **Harpur:** Nancy Baudendistel/Wanzhu Fassett Liu
 - ▶ **SOM:** Linda Reynolds
 - ▶ **Watson:** Lisa Gallagher
 - ▶ **Pharmacy:** Laura McDuffee/Amy Fish
 - ▶ **International Affairs:** Pamela Williams
 - ▶ **Undergraduate Education:** Donald Loewen
 - ▶ **Enrollment Management:** Jennifer Voorhees
 - ▶ **Online & Innovative Education:** Budget Office
 - ▶ **Library:** Jeanne Ball
- ▶ **Operations:** Joseph Turdo
 - ▶ **Facilities Management:** Rachel Talcott
- ▶ **Advancement:** Elaine Ji/James Godleski
- ▶ **Athletics:** Marisa Colonna-Garrow
- ▶ **Student Affairs:** Janice Bennett
 - ▶ **Transportation and Parking/Auxiliaries:** Ashley Krizanek
 - ▶ **Dean of Students/University Union:** Rosa King
 - ▶ **Recreation/Health & Wellness:** Anne Saint-Juste
- ▶ **Research Foundation:** Lisa Gilroy
- ▶ **Communications & Marketing:** Julia West
- ▶ **President:** Budget Office
- ▶ **Diversity, Equity & Inclusion:** Kate Hastings

Links

- ▶ <https://my.binghamton.edu/>
- ▶ BUBS Portal: <https://www.binghamton.edu/offices/business/>
- ▶ Accounting Office: <https://www.binghamton.edu/offices/accounting/>
- ▶ Budget Office: <https://www.binghamton.edu/offices/budget/>
- ▶ SAS Visual Analytics:
<https://busas.binghamton.edu:8343/SASVisualAnalyticsHub/>
- ▶ Revenue Web Application: <https://secure.binghamton.edu/revrept/login.jsp>
- ▶ Business Affairs Policies:
<https://www.binghamton.edu/operations/policies/index.html#category-200>

Questions?

- ▶ What information would you like to see in future training offerings?